

Docket No.: X2007.0150

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Hiroshi Saitoh

Application No.: 10/780,723

Confirmation No.: 3284

Filed: February 19, 2004

Art Unit: 2823

For: SEMICONDUCTOR DEVICE AND

MANUFACTURING METHOD THEREFOR

Examiner: W. D. Coleman

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

U.S. Patent and Trademark Office 220 20th Street S. Customer Window, Mail Stop Amendment Crystal Plaza Two, Lobby, Room 1B03 Arlington, VA 22202

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated March 22, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 9 of this paper.

20/07/8225 \$0END201 00720139 107207E3

FEE CALCULATION

Any additional fee required has been calculated as follows:

	Claims Remaining After Amendment	Highest Number Previously Paid			Number Extra Claims Present	Rate		Additional Fee
Total	27	-	26*	=	1	X	50.00	50.00
Independent	3	-	3**	=		X		
First presentation	on of Multiple Dep	end	ent Clai	im(s)	(if applicable)			
							TOTAL	50.00

^{*}not less than 20

You are hereby authorized to charge our credit card for the above-calculated fee of \$50.00. PTO Form 2038 is attached.

In the event a fee is required or if any additional fee during the prosecution of this application is not paid, the Patent Office is authorized to charge any underpayment or credit any overpayment to Deposit Account No. 50-2215.

CONTINGENT EXTENSION REQUEST

If this communication is filed after the shortened statutory time period had elapsed and no separate Petition is enclosed, the Commissioner of Patents and Trademarks is petitioned, under 37 CFR 1.136(a), to extend the time for filing a response to the outstanding Office Action by the number of months which will avoid abandonment under 37 CFR 1.135. The fee under 37 CFR 1.17 should be charged to our Deposit Account No. 50-2215.

^{**} not less than 3